



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name	Saline County		
Unit Code	082/000/00	County:	SALINE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,872,461		
Equalized Assessed Valuation	\$155,577,444		
Population:	26,551		
Employees:			
Full Time:	100		
Part Time:	1		
Salaries Paid:	\$3,118,606		

### Blended Component Units

Number Submitted = 2

Saline County 911 Board

Saline County TB Board

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,345,171	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$126	\$243	\$218
Revenue Collected During FY 01:	\$7,857,300	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$7,578,390	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$296	\$339	\$320
Per Capita Expenditures:	\$285	\$320	\$306
Revenues over (under) Expenditures:	\$278,910	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	47.82%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,624,081	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$136	\$257	\$237

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,529	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,617,552	\$10,771,834	\$6,227,086

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$138,556	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

082/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name	Sangamon County	
Unit Code	083/000/00	County: SANGAMON
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$72,963,947	
Equalized Assessed Valuation	\$2,520,399,214	
Population:	188,951	
Employees:		
Full Time:	772	
Part Time:	50	
Salaries Paid:	\$25,842,229	

### Blended Component Units

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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$34,110,935	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$181	\$243	\$218
Revenue Collected During FY 01:	\$63,069,417	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$63,873,179	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$334	\$339	\$320
Per Capita Expenditures:	\$338	\$320	\$306
Revenues over (under) Expenditures:	-\$803,762	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	52.50%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$33,536,187	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$177	\$257	\$237

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,687,542	\$1,396,659	\$64,380
Total Unreserved Funds:	\$19,848,645	\$10,771,834	\$6,227,086

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$26,234,145	\$5,490,838	\$922,567
Per Capita Debt:	\$139	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

083/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

### Local Government Profile

Unit Name	Schuyler County	
Unit Code	084/000/00	County: SCHUYLER
Fiscal Year End:	11/30/2001	
Accounting Method:	Cash	
Appropriation or Budget:	\$5,126,060	
Equalized Assessed Valuation	\$68,498,393	
Population:	7,500	
Employees:		
Full Time:	38	
Part Time:	5	
Salaries Paid:	\$1,810,291	

### Blended Component Units

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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,473,306	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$463	\$356	\$324
Revenue Collected During FY 01:	\$3,880,770	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$3,984,302	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$517	\$501	\$473
Per Capita Expenditures:	\$531	\$491	\$441
Revenues over (under) Expenditures:	-\$103,532	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	84.58%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$3,369,774	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$449	\$368	\$352

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$153,960	\$194,797	\$
Total Unreserved Funds:	\$3,215,814	\$2,251,088	\$2,377,805

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

084/000/00

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

085/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$1,467,327	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$260	\$21	\$
Revenue Collected During FY 01:	\$1,637,820	\$119,439	\$
Expenditures During FY 01:	\$1,656,340	\$121,272	\$
Per Capita Revenue:	\$290	\$21	\$
Per Capita Expenditures:	\$293	\$22	\$
Operating Income (loss):	-\$18,520	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	87.47%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,448,807	\$114,429	\$
Per Capita Ending Retained Earnings:	\$257	\$20	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Shelby County**

Unit Code **086/000/00** County: **SHELBY**

Fiscal Year End: **8/31/2001**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,180,686**

Equalized Assessed Valuation **\$234,363,069**

Population: **22,893**

Employees:

Full Time: **50**

Part Time: **10**

Salaries Paid: **\$2,605,699**

### Blended Component Units

Number Submitted = **1**

Shelby County Airport Commission

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$3,841,431</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$168</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$6,570,950</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$5,798,202</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$287</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$772,748</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>81.08%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$4,701,403</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$205</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$48,233</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$4,653,170</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$1,232,519</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$54</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>0.38%</b>	<b>41.94%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

086/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name	St. Clair County		
Unit Code	088/000/00	County:	ST. CLAIR
Fiscal Year End:	12/31/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$348,723,991		
Equalized Assessed Valuation	\$2,275,444		
Population:	261,941		
Employees:			
Full Time:	905		
Part Time:	160		
Salaries Paid:	\$27,542,188		

### Blended Component Units

Number Submitted = 2

Intergovernmental Grants

Public Building Commission

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 01:	\$132,396,114	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$505	\$243	\$218
Revenue Collected During FY 01:	\$70,731,221	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$65,463,382	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$270	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$5,267,839	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	207.39%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$135,763,298	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$518	\$257	\$237

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$29,197,176	\$1,396,659	\$64,380
Total Unreserved Funds:	\$106,566,122	\$10,771,834	\$6,227,086

#### Debt

	Amounts	Averages	Medians
Outstanding Debt for FY 01:	\$111,092,346	\$5,490,838	\$922,567
Per Capita Debt:	\$424	\$75	\$29
General Obligation Debt over EAV:	3289.88%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

088/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	<b>-\$20,115,247</b>	<b>\$688,723</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 01:	<b>-\$77</b>	<b>\$19</b>	<b>\$</b>
Revenue Collected During FY 01:	<b>\$2,402,245</b>	<b>\$1,641,694</b>	<b>\$</b>
Expenditures During FY 01:	<b>\$13,844,507</b>	<b>\$1,797,291</b>	<b>\$</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$37</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$53</b>	<b>\$38</b>	<b>\$</b>
Operating Income (loss):	<b>-\$11,442,262</b>	<b>-\$155,597</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-194.50%</b>	<b>78.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 01:	<b>-\$26,928,239</b>	<b>\$636,112</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$103</b>	<b>\$19</b>	<b>\$</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

### Local Government Profile

Unit Name **Stark County**

Unit Code **087/000/00** County: **STARK**

Fiscal Year End: **11/30/2001**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,176,284**

Equalized Assessed Valuation **\$98,965,406**

Population: **6,332**

Employees:

Full Time: **21**

Part Time: **15**

Salaries Paid: **\$641,625**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$2,393,640</b>	<b>\$2,361,562</b>	<b>\$2,369,413</b>
Per Capita Beginning Fund Balance:	<b>\$378</b>	<b>\$356</b>	<b>\$324</b>
Revenue Collected During FY 01:	<b>\$2,308,228</b>	<b>\$3,399,008</b>	<b>\$2,848,268</b>
Expenditures During FY 01:	<b>\$2,372,546</b>	<b>\$3,323,570</b>	<b>\$2,825,322</b>
Per Capita Revenue:	<b>\$365</b>	<b>\$501</b>	<b>\$473</b>
Per Capita Expenditures:	<b>\$375</b>	<b>\$491</b>	<b>\$441</b>
Revenues over (under) Expenditures:	<b>-\$64,318</b>	<b>\$75,438</b>	<b>\$64,310</b>
Ratio of Fund Balance to Expenditures:	<b>99.33%</b>	<b>78.04%</b>	<b>77.15%</b>
Ending Fund Balance for FY 01:	<b>\$2,356,560</b>	<b>\$2,451,230</b>	<b>\$2,403,162</b>
Per Capita Ending Fund Balance:	<b>\$372</b>	<b>\$368</b>	<b>\$352</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$194,797</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,356,560</b>	<b>\$2,251,088</b>	<b>\$2,377,805</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$</b>	<b>\$178,900</b>	<b>\$</b>
Per Capita Debt:	<b>\$</b>	<b>\$25</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.30%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

087/000/00

### Enterprise Funds

#### Amounts

#### Averages

#### Medians

Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name	Stephenson County		
Unit Code	089/000/00	County:	STEPHENSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,058,564		
Equalized Assessed Valuation	\$524,237,062		
Population:	48,401		
Employees:			
Full Time:	325		
Part Time:	70		
Salaries Paid:	\$12,990,518		

### Blended Component Units

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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$7,761,425	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$160	\$243	\$218
Revenue Collected During FY 01:	\$17,696,979	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$16,984,736	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$366	\$339	\$320
Per Capita Expenditures:	\$351	\$320	\$306
Revenues over (under) Expenditures:	\$712,243	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.99%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$7,980,587	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$165	\$257	\$237

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$7,980,587	\$10,771,834	\$6,227,086

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$10,829,047	\$5,490,838	\$922,567
Per Capita Debt:	\$224	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

089/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	<b>-\$1,177,153</b>	<b>\$688,723</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 01:	<b>-\$24</b>	<b>\$19</b>	<b>\$</b>
Revenue Collected During FY 01:	<b>\$5,999,745</b>	<b>\$1,641,694</b>	<b>\$</b>
Expenditures During FY 01:	<b>\$5,460,990</b>	<b>\$1,797,291</b>	<b>\$</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$37</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$113</b>	<b>\$38</b>	<b>\$</b>
Operating Income (loss):	<b>\$538,755</b>	<b>-\$155,597</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-20.02%</b>	<b>78.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 01:	<b>-\$1,093,182</b>	<b>\$636,112</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$23</b>	<b>\$19</b>	<b>\$</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name	Tazewell County		
Unit Code	090/000/00	County:	TAZEWELL
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,960,142		
Equalized Assessed Valuation	\$1,541,186,878		
Population:	125,000		
Employees:			
Full Time:	360		
Part Time:	30		
Salaries Paid:	\$10,757,093		

### Blended Component Units

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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$23,452,189	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$188	\$243	\$218
Revenue Collected During FY 01:	\$30,073,933	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$28,965,018	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$241	\$339	\$320
Per Capita Expenditures:	\$232	\$320	\$306
Revenues over (under) Expenditures:	\$1,108,915	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	84.09%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$24,356,984	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$195	\$257	\$237

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$856,570	\$1,396,659	\$64,380
Total Unreserved Funds:	\$23,500,414	\$10,771,834	\$6,227,086

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$420,963	\$5,490,838	\$922,567
Per Capita Debt:	\$3	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

090/000/00

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

### Local Government Profile

Unit Name **Union County**

Unit Code **091/000/00** County: **UNION**

Fiscal Year End: **11/30/2001**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,218,506**

Equalized Assessed Valuation **\$105,479,961**

Population: **18,293**

Employees:

Full Time: **100**

Part Time: **20**

Salaries Paid: **\$2,733,377**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	<b>\$1,781,620</b>	<b>\$11,290,280</b>	<b>\$6,140,438</b>
Per Capita Beginning Fund Balance:	<b>\$97</b>	<b>\$243</b>	<b>\$218</b>
Revenue Collected During FY 01:	<b>\$5,329,712</b>	<b>\$16,532,631</b>	<b>\$8,917,192</b>
Expenditures During FY 01:	<b>\$5,065,404</b>	<b>\$15,460,569</b>	<b>\$8,619,336</b>
Per Capita Revenue:	<b>\$291</b>	<b>\$339</b>	<b>\$320</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$320</b>	<b>\$306</b>
Revenues over (under) Expenditures:	<b>\$264,308</b>	<b>\$1,072,063</b>	<b>\$477,237</b>
Ratio of Fund Balance to Expenditures:	<b>40.39%</b>	<b>80.37%</b>	<b>73.08%</b>
Ending Fund Balance for FY 01:	<b>\$2,045,928</b>	<b>\$12,117,945</b>	<b>\$6,479,124</b>
Per Capita Ending Fund Balance:	<b>\$112</b>	<b>\$257</b>	<b>\$237</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$233,621</b>	<b>\$1,396,659</b>	<b>\$64,380</b>
Total Unreserved Funds:	<b>\$1,812,307</b>	<b>\$10,771,834</b>	<b>\$6,227,086</b>

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	<b>\$1,793,783</b>	<b>\$5,490,838</b>	<b>\$922,567</b>
Per Capita Debt:	<b>\$98</b>	<b>\$75</b>	<b>\$29</b>
General Obligation Debt over EAV:	<b>1.69%</b>	<b>41.94%</b>	<b>0.00%</b>



## Fiscal Year 2001

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

091/000/00

### Enterprise Funds

### Amounts

### Averages

### Medians

Beginning Retained Earnings for FY 01:	\$891,532	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$49	\$19	\$
Revenue Collected During FY 01:	\$768,315	\$1,641,694	\$
Expenditures During FY 01:	\$772,262	\$1,797,291	\$
Per Capita Revenue:	\$42	\$37	\$
Per Capita Expenditures:	\$42	\$38	\$
Operating Income (loss):	-\$3,947	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	114.93%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$887,585	\$636,112	\$
Per Capita Ending Retained Earnings:	\$49	\$19	\$